



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

**STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL**

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

October 13, 2004

Governing Board
Kingman Unified School District No. 20
3033 MacDonald Avenue
Kingman, AZ 86401

Members of the Board:

In our April 1, 2004, compliance review report we notified you that the District had not complied with the *Uniform System of Financial Records* (USFR) for the year ended June 30, 2002. The District was given 90 days to implement the recommendations in our report. We subsequently performed a status review of the District's internal controls as of August 18, 2004. Our review covered the deficiencies we had previously communicated to management and deficiencies included in the District's June 30, 2003, audit reports and USFR Compliance Questionnaire. The purpose of our status review was to determine whether the District was in substantial compliance with the USFR as of the date of our review. Our review consisted primarily of inquiries and selective testing of accounting records and control procedures. The review was more limited in scope than would be necessary to express an opinion on the District's internal controls. Accordingly, we do not express an opinion on its internal controls or ensure that all deficiencies were disclosed.

Based on our status review, the District has complied with the USFR. Any remaining deficiencies have been discussed with District management.

Thank you for the assistance and cooperation that your administrators and staff provided during our status review. If you have questions concerning this matter, please call Jerry Strom, Accounting Services Manager, at (602) 553-0333.

Sincerely,

Debra K. Davenport
Auditor General

DKD/MH/js

cc: Dr. Michael R. Ford, Superintendent
Mr. Terry White, Director of Business, Finance, and Classified Personnel
Kingman Unified School District No. 20
The Honorable Mike File, Mohave County School Superintendent
Ms. Vicki G. Salazar, Associate Superintendent of Financial Services
Arizona Department of Education